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# TAX AVOIDANCE, TAX EVASION

International Bar Association  
in co-operation with Sweet & Maxwell

This new text is *the* reference source to have on hand when it comes to determining legitimate tax avoidances and unlawful tax evasions.

**Tax Avoidance, Tax Evasion** is of special interest to tax practitioners, accountants or anyone who may find themselves confronted with questions or problems involving this contentious area in any of the 10 industrialized countries featured.

Despite sophisticated fiscal provisions, areas of uncertainty remain where cleverness is difficult to distinguish from dishonesty, conflict between tax gatherers and taxpayers is aggravated, thus presenting a considerable challenge to the ablest lawyers. The Committee on Business Taxes of the International Bar Association's Section on Business Law has closely examined the interaction of legal systems, tax systems, international codes of conduct and what constitutes tax evasion in various industrial countries, including Canada and the United States. In conclusion, a comprehensive analysis of this potential problem area is presented here by tax experts from each country.

**Tax Avoidance, Tax Evasion** defines the forbidden and the allowed, and thus is a valuable tool you can rely on with confidence.

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